

Instructions to Cities for Preparing the Annual Street Report (Paper Submission)



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California State Controller

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Introduction

The State Controller's Office (SCO) has developed these reporting instructions to assist cities in preparing the Annual Street Report using the traditional paper format.

California *Streets and Highways Code* Section 2151 requires incorporated cities to submit an Annual Street Report to the SCO on or before October 1 of each year. Information from the Annual Street Report is compiled and published in the *Streets and Roads Annual Report*, which summarizes the monies made available to and expended by local agencies for construction, maintenance, and other street- and road-related activities within the state each year. This publication is provided to the California Executive Branch, the Legislative Branch, the U.S. Department of Commerce, and other interested parties.

The Annual Street Report can also be prepared and filed using the electronic collection tool, which is mailed to all cities annually. The electronic tool has several advantages over the paper forms: The electronic tool automatically adds report entries and forwards totals to the appropriate schedules; and the Annual Street Report can be filed electronically, using a file transfer protocol (FTP) program. (See the Automated Reporting Guidelines.pdf file located on the SCO website, www.sco.ca.gov, for detailed instructions.)

General Instructions

Where to File

The report must include the Cover Page, signed and dated by the city official designated to prepare and certify the report. The report should be mailed, without folding, to the following address:

State Controller's Office
Division of Audits
Local Government Audits Bureau
Annual Street and Road Report
P.O. Box 942850
Sacramento, CA 94250-5874

Date of Filing

The report must be filed by October 1 and must cover the one-year period ending on June 30 of the preceding fiscal year. The exception to this requirement is the reporting period for the cities that operate on a fiscal year ending September 30 (South Lake Tahoe and Huntington Beach); their deadline is December 31.

Report Preparation

In preparing the report, it is generally easier to work from the back of the report to the front. This is best accomplished by preparing and organizing all relevant workpapers and data in a clear, concise manner.

Report Assistance

Additional assistance can be obtained Monday through Friday from the SCO's Division of Audits, at the following numbers:

Northern cities—**Lisa Wu**, (916) 323-5932
Southern cities—Larry Alexander, (310) 342-5642

Accounting Basis

The accounting basis used in reporting street-related activities should be consistent with the fund type being used. Street-related activities recorded in a governmental fund type should be reported on the modified accrual basis of accounting. Street-related activities recorded in a proprietary fund type should be reported on the accrual basis of accounting.

Whenever reference is made to the accrual basis in these instructions, it is intended to include both full accrual and modified accrual bases of accounting.

Rounding

Round all numbers to the nearest dollar.

Negative Amounts

Show all negative amounts with parentheses.

Schedule 1—General Information Form

This form is used to update and maintain current information on the mailing address for the city and the city official responsible for the Annual Street Report. If the report is prepared by a CPA firm, please provide the contact information for the person preparing the report.

Schedule 2—Summary Statement of Monies Made Available, Expenditures, and Restricted Balances

For the purpose of effecting a balance in the report, this schedule brings together the four principal categories: restricted balances at the beginning of the fiscal year, total monies made available for street purposes during the fiscal year, total street expenditures during the fiscal year, and restricted balances at the end of the fiscal year.

Lines 1–7, Beginning Restricted Balances—Report all monies and fund balances restricted for street purposes at the beginning of the fiscal year. These balances should be classified by funding source (i.e., Gas Tax code sections, TDA code sections, etc.). To provide for continuity of reporting, the beginning balances of the restricted funds must be in agreement with the ending balances of such funds as shown in the prior year's report. Should any adjustments be necessary, they should be made on Schedule 8.

Line 8, Monies Made Available during Fiscal Year—Report total available monies from Schedule 3, Line 60.

Line 10, Expenditures during Fiscal Year—Report total expenditures from Schedule 4, Line 22.

Lines 11-17, Restricted Balances at End of Fiscal Year—Report by funding source all monies and fund balances restricted for street purposes at the end of the fiscal year.

Line 18, Obligations and Other Commitments—Report the amounts from Schedule 10, Line 9, Columns 1 and 2.

Schedule 3—Revenues and Other Funding Sources

This schedule covers all monies made available during the fiscal year for street purposes. Monies restricted for street purposes should be reported when measurable and available pursuant to generally accepted accounting principles (e.g., Gas Tax apportionments). These amounts may or may not have been expended during the year. Other non-restricted monies used for street purposes should be reported to the extent of the corresponding street expenditures funded (e.g., General Fund).

Monies Made Available by State of California

Lines 1-7, Gas Tax Revenues—The Gas Tax revenues received by the city should agree with the Gas Tax apportionment schedule provided each year by the SCO. The gains or losses from the investment of Gas Tax monies should be reported on Line 6. Reimbursements and net audit adjustments to the Gas Tax Fund should be reported on Line 7.

Lines 9-20—Report the following state revenue sources on the appropriate line.

Traffic Congestion Relief Fund (also known as AB 2928)

Motor Vehicle License Fees (In-Lieu Tax)—Report motor vehicle license fees used for street purposes and/or being accounted for in a street-purpose fund. (Funding Source=Discretionary (Schedule 7))

Flexible Congestion Relief

Traffic Systems Management

Regional Improvement Program (RIP) – State Portion Only

Regional Surface Transportation Program (RSTP) Exchange Funds—Report RSTP funds exchanged by the regional transportation planning agency for non-federal funds (state cash), pursuant to *Streets and Highways Code* Section 182.6(g).

Railroad/Highway Separation Program

State and Local Partnership Program

Environmental Enhancement and Mitigation Program

Petroleum Violation Escrow Account

Bicycle Transportation Account

Interregional Improvement Program – State Portion Only

Lines 21-23, User Specify—These lines allow the user to itemize state revenues not listed above.

Proposition 1B Funds (Local Streets and Roads Bond Funds) -- Report Proposition 1B Funds received as well as interest earned. Indicate funding source as Non-Discretionary (Schedule 7)

Monies Made Available by the Federal Government

Lines 25-36—Report the following federal revenue sources on the appropriate line.

Regional Surface Transportation Program (RSTP) - Federal Portion Only

Transportation Enhancement Activities (TEA)

Hazard Elimination Safety Program

Congestion Mitigation and Air Quality Program (CMAQ)

Regional Improvement Program (RIP) – Federal Portion Only

Highway Bridge Replacement and Rehabilitation Program

Railway/Highway Grade Separation Program (Title 23, U.S. Code, Section 130)

Federal Aid Urban and Federal Aid Secondary

FEMA Storm Damage

HUD Grant

Community Development Block Grant

Interregional Improvement Program – Federal Portion Only

Lines 37–39, User Specify—These lines allow the user to itemize federal revenues not listed above.

Monies Made Available from City and Local Sources

Line 41, Bond, Certificate of Participation, or Other Debt Proceeds Used for Streets—Report bond and other debt proceeds that will be used for street purposes. Do not report monies made available that are restricted exclusively for payment of interest or redemption of bonded or other indebtedness of the city, even if such indebtedness was incurred to finance expenditures for streets.

Line 42, Special Street Assessment Levies (Excluding Levies under Improvement Act of 1911 or Similar Acts)—Report benefit assessments (also called special assessments) collected to finance street improvements and street lighting under the various California assessment acts. These include:

- The Landscape and Lighting Assessment Act of 1972 (*Streets and Highways Code* Section 22500 et seq.);
- The Improvement Act of 1913 (*Streets and Highways Code* Section 10000 et seq.); and
- The Street Lighting Act of 1931 (*Streets and Highways Code* Section 18300 et seq.).

Do not report assessments collected to pay bond principal and interest.

Line 43, General Fund Monies Used for Street Purposes—Report general fund monies expended for street activities. (Funding Source=Discretionary (Schedule 7))

Line 44, Traffic Safety Fund Monies Used for Street Purposes—Report traffic safety monies expended for street activities. (Funding Source=Discretionary (Schedule 7))

Line 45, Developer/Impact Fees—Report fees imposed by the city on new residential, commercial, and industrial construction and on reconstruction that increases square footage.

Line 46, County Road Fund Contribution—Report cash contributions received from the county road fund.

Line 47, Redevelopment Agency—Report monies received from redevelopment agencies for street activities.

Line 48, Sales Tax Override—In counties where voters have approved sales tax overrides, a joint powers authority administers the tax revenues to the cities.

Line 49, Net Investment Gain or Loss from City and Local Sources—Report gains or losses from investments of local or city monies allocated for street-purpose expenditure.

Lines 50–52, Specify—These lines allow the user to itemize city and local revenues not listed above.

Section 99234, Public Utilities Code

Line 53, Allocation—Report on this line the allocations received pursuant to Article 3, Sections 99233.3 and 99234, of the *Public Utilities Code*. Note: Do not report on this schedule Section 99234 monies allocated for projects not in the street right of way; these allocations are reported on Schedule 11. Contact the regional transportation planning agency if there is a question as to which type of allocation was received.

Line 54, Interest and Other Revenue—Report on this line interest and other miscellaneous revenues associated with Section 99234.

Section 99400(a), Public Utilities Code

Line 56, Allocation—Report on this line allocations for local street, pedestrian, and bicycle projects received under Article 8, Section 99400(a), of the *Public Utilities Code*. Note: Do not report on this schedule Section 99400(a) monies allocated for projects not in the street right of way; these allocations are reported on Schedule 11. Contact the regional transportation planning agency if there is a question as to which type of allocation was received.

Line 57, Interest and Other Revenue—Report on this line interest and other miscellaneous revenues associated with Section 99400(a).

Schedule 4—Street Expenditure Summary Schedule

This schedule covers only street-purpose expenditures. This means that, in some instances, *Public Utilities Code* Section 99234 and Section 99400(a) expenditures reported on this schedule will not agree with Schedule 5 because of the inclusion of non-street-purpose eligible expenditures on Schedule 5. In all cases, only street-purpose expenditures are to be reported on this schedule.

There are three types of expenditures, as follows:

- Force Account (Column 1)—Work performed by city forces. Include the cost of payroll/fringe benefits, material, equipment, and overhead. Overhead includes operational costs of the street department, such as office machine maintenance, supplies, office utilities, and vehicle repairs.
- Governmental Contract (Column 2)—Work performed per agreement between the city and a governmental agency for specific services. The contract may be with federal, city or county government, or a special district.
- Private Contract (Column 3)—Work performed by private contractors for construction and maintenance. Include utility company charges for street lights and signals.

Line 1, Undistributed Engineering and Administration—This line covers street-purpose engineering and administration costs that are not included as direct charges. Include the following:

- Undistributed Engineering—Engineering costs that are not allocated to other expenditure categories or projects because the work is not specific or it is impractical to allocate.
- Administration—An equitable pro rata share of expenditures for the supervision and management of street-purpose activities. This includes but is not limited to the salaries of the Public Works Director and support staff, and other office expenses. Such a pro rata distribution should be based on time distributions or comprehensive cost studies.

Do not report on this line engineering costs that have been, or will be, reimbursed by sub-dividers or other private parties.

Lines 2-7, Construction—Construction expenditures include the following:

- (1) Projects developing new streets, bridges, lighting facilities, storm drains, etc., in locations that formerly had no such facilities, or projects departing to such an extent from the existing alignment and grade that no material salvage value is realized from the old facilities.
- (2) Additions and betterments to the street system and its rights of way, including grade separations, urban extension and Federal Aid Secondary (FAS) and Federal Aid Urban (FAU) projects (exclusive of maintenance and repairs).
- (3) Any work that materially increases the service life of the original project.

Falling within the above categories are the following specific types of expenditures:

- (1) Resurfacing to a thickness greater than one inch.

- (2) Resurfacing to a thickness less than one inch if the project has been certified by a responsible city authority as construction.
- (3) The first application of any type of oil treatment or mix to a street not previously oil treated.
- (4) Construction of traffic islands and other traffic safety devices.
- (5) Original landscaping, tree planting, and similar work.
- (6) Acquisition and installation of:
 - Street lighting facilities.
 - Traffic signals.
 - Street signs, but only when such signs are installed in connection with developing new streets.

Line 8, Total Construction—Report on this line the sum of Lines 2-7, Column 4.

Line 9, Right of Way Acquisition—Right-of-way expenditures include the following:

- (1) The acquisition of land or interest therein for use as a right of way in connection with the city's street system; the amount reported should include the cost of acquisition of any improvements situated on the real property at the date of its acquisition by the city.
- (2) The cost of removing, demolishing, moving, resetting, and altering buildings or other structures that obstruct the right of way.
- (3) The court costs of condemnation proceedings.
- (4) Title searches and reports.
- (5) Salaries and expenses of employees and right-of-way agents in connection with the acquisition of rights of way.
- (6) Severance damage to property sustained by reason of the city's street projects.
- (7) All other costs of acquiring rights of way free and clear of all physical obstructions and legal encumbrances.

Engineering costs applicable to any of the foregoing classifications should be included on these lines if such costs have been so allocated in the accounts and/or included in the final cost statement submitted to or by the California Department of Transportation (Caltrans).

Do not report on these lines:

- Expenditures made by the reporting city for the street or road system of another governmental agency (see Line 19).
- Street expenditures or the value of rights of way acquired under the Improvement Act of 1911 or a similar act (see Schedule 6, Line 23).

- The value of rights of way donated to the city by private parties.

Line 10, Total Construction and Right of Way—Report on this line the sum of Lines 8 and 9, Column 4.

Lines 11-16, Maintenance—Maintenance expenditures include the following:

- (1) The preservation and keeping of rights of way, street structures, and facilities in the safe and usable condition to which they have been improved or constructed, but not reconstruction or other improvements.
- (2) The maintenance and repair of special safety conveniences and devices, but not the original acquisition thereof.
- (3) General utility services such as roadside planting, tree trimming, street cleaning, snow removal, and general weed control.
- (4) Repairs or other work necessitated by damage to street structures or facilities resulting from storms, slides, settlements, or other causes, unless it has been determined by the city engineer that such work is properly classifiable as construction.
- (5) Maintenance of and energy for lighting facilities on the city street system.
- (6) Maintenance of and energy for traffic signals on the city streets, as well as the city's share of such expenditures covering traffic signals situated at intersections of city streets and state highways within the incorporated area of the city.
- (7) The cost of street signs to be used for the regulation, warning, or guidance of traffic, exclusive of the cost of street signs that are installed in connection with projects developing new streets.
- (8) Traffic control signs and striping.

Do not include on these lines:

- Expenditures covering work on the street, road, or highway system of another governmental agency if such charges are recoverable and no out-of-pocket expenditures have been made by the reporting city. If such charges are not recoverable, they should be reported on Line 19, Contribution to Other Governmental Agencies.
- Repair, restoration, or replacement of street facilities necessitated by public utility operations. If the city is unable to estimate the cost of these operations, it is permissible to deduct from the overall charges the amount the city was reimbursed for work by the public utilities.

Line 17, Total Maintenance—Report on this line the sum of Lines 11-16, Column 4.

Line 18, Acquisition of Property, Plant, and Equipment—This line covers equipment used for street purposes. Use Schedule 7 to provide detailed information on funding source, expenditure class code, and expenditure type code.

When equipment is purchased on a lease-rental agreement plan, only the current year's payments should be reported.

Miscellaneous items of equipment with a total cost of less than \$500 may be combined and reported on a single line as "combined minor items."

Do not include on this line:

- The value of street equipment donated to the city.
- The cost of acquisition of small tools to be used for street purposes. This cost should be considered an overhead item and charged to maintenance on Lines 11-16 unless such tools will be entirely worn out on a specific street project, in which case the cost should be charged directly to the project and reported on Lines 2 -16.

Line 19, Contribution to Other Governmental Agencies—This line covers expenditures for non-reimbursable work on the street or road system of another governmental agency. These expenditures may be in the form of cash paid directly to the agency or for work (either contract or day labor) performed by the city for the agency. A detailed schedule of contributions to other governmental agencies for street or road purposes should be attached to the report. A suggested format follows:

Contributions for Street or Road Purposes

<u>Agency</u>	<u>Purpose and Location</u>	<u>Amount Contributed</u>
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Do not include on Line 19 any recoverable expenditures made on the street or road system of another governmental agency, such as maintenance of state highways, even if reimbursement for such expenditures has not been received.

Line 20, Total Street Purpose Expenditures—Report on this line the sum of Lines 1, 10, 17, 18, and 19, Column 4.

Line 21, Fund Adjustments—Report the amount from Schedule 8, Line 20.

Line 22, Grand Total Expenditures—Report on this line the sum of Lines 20 and 21, Column 4.

Expenditure Funding

Line 23-29, Expenditure Funding—The expenditure funding section of Schedule 4 is composed of four columns:

- Column 1 is not used.
- Column 2 is derived from Schedule 7, Grand Total, under the appropriate column. Care should be taken to prevent the misclassification of funding source when transferring these amounts from Schedule 7 to Schedule 4.
- Column 3 is derived directly from Schedule 8. Amounts reported on Schedule 8, Lines 21-27, should be transferred to the appropriate line on Schedule 4.
- Column 4 is derived by adding or subtracting Column 3 from Column 2. The Grand Total on Line 30 of Column 4 must agree with the Grand Total on Line 22 of this schedule.

Lines 28 and 29 reflect other non-discretionary and discretionary (Motor Vehicle License in Lieu (MLV); Traffic Safety; or General Fund) expenditures. The amounts to be reported on these lines are derived from the totals of Column 5 of Schedule 7. All expenditures with a funding source code of 6 should be classified as non-discretionary, and those with a code of 7 should be classified as discretionary. The Gas Tax, Traffic Congestion Relief Fund, Transportation Development Act, and County Road Fund contributions reported on Lines 23-27 has it's own funding source names. Indicate Proposition 1B Fund as Non-Discretionary.

Line 30, Grand Total Expenditures—Report on this line the sum of Lines 23-29, Column 4. This total must agree with the total on Line 22, Column 4.

Schedule 5—Transportation Development Act Expenditure Summary

This schedule is to be used to report all expenditures of *Public Utilities Code* Section 99234 (Article 3) and Section 99400(a) (Article 8a) monies. This may include both street and non-street expenditures. Non-street expenditures are also reported on Schedule 11, Line 5.

It should be noted that the Grand Total Expenditures reported on Schedule 5, Line 26, will not agree with Schedule 4, Lines 25 and 26, Column 4, if it includes non-street expenditures from Schedule 11, Line 5. Some examples of non-street expenditures to be reported here but not on Schedule 4 include: monies received under *Public Utilities Code* Section 99234 for a bike path through a park or along a river outside the street right of way; and monies received under *Public Utilities Code* Section 99400(a) for planning or contributions to the transportation planning process.

If there are no non-street expenditures from these monies, this schedule must agree with Schedule 4, Lines 25 and 26, Column 4.

Note: All street-purpose expenditures reported on Schedule 5 must also be reported on Schedule 4. Line 27 of Schedule 5 is used to report obligations of *Public Utilities Code* Section 99234 and 99400(a) monies only. These obligations and commitments must also be included as part of the total obligations and commitments shown on Schedule 2, Line 18.

Schedule 6—Street Improvements Paid by Other Parties

This schedule covers all street-purpose expenditures for which the city did not pay and which are not reflected in the city records. This includes work performed by other governmental agencies and by private parties as a contribution to the city.

This schedule is divided into five sections, representing the types of potential contributions to the city. The total of each section is published in the *Streets and Roads Annual Report*.

Any street-purpose expenditures made by the city for engineering or other work connected with these projects that will not be recovered by the city should be reported as city expenditures on Schedule 4 and not included on Schedule 6.

Governmental Agencies

Lines 1-5, State—This section is for reporting amounts expended by the State on the city street system. Normally, the city receives a statement from Caltrans relative to these projects.

Lines 6-10, Federal—This section is for reporting amounts expended by federal agencies on the city street system.

Lines 11-13, County—Information regarding these expenditures should be available from the county public works department or the county auditor.

Lines 14-18, Other Governmental Agencies (Districts, Cities)—Report in this section any contributions of work performance from other cities and/or special districts.

Other

Lines 19-22, Private Parties—Report in this section any expenditures by private parties on the city street system, including sub-dividers and the railroads' one-half share of crossing protection projects or maintenance agreements. For sub-dividers, an engineering estimate is acceptable; names of the subdivisions should be included.

Line 23, 1911 or Similar Acts—This line is for reporting expenditures made under the Improvement Act of 1911 or similar acts. With regard to the Improvement Act of 1911, revenues, expenditures, and restricted balances should be reported on Schedules 3, 4, and 2, respectively, if the alternative procedure was adopted.

If the contract under which the work was performed covered both street and non-street work, the amount reported should represent the estimated percentage of street costs to total costs. These costs should be reported in the year in which the Assessment and Warrant Form was officially recorded by the city.

Schedules 7—Street Expenditure Detail

The Street Expenditure Detail form consists of two parts and includes all street expenditures made by the city during the fiscal year. The first part is the Street Expenditure Detail sheet and the second part provides the user with the Street Expenditure Detail Codes.

Do not include on these schedules any expenditures not paid for by the city (see Schedule 6) or any Schedule 8 fund adjustments. The latter are included on Schedule 4, Column 3, Lines 23-30.

The first page is a blank schedule with 24 lines and 5 columns for entering and defining expenditure items. If the number of expenditure items exceeds 24, copies of blank schedules should be used. The Street Expenditure Detail Codes on the second page will help the user sort and organize each expenditure item by Funding Source, Expenditure Type, and Expenditure Class.

Column 1 is for the Description of the street expenditure. Column 2 is for the Funding Source Code. Column 3 is for the Expenditure Class Code. Column 4 is for the Expenditure Type Code. Column 5 is for the Amount of the expenditure.

When all expenditures are entered and coded, sort and total all of the expenditure items by Expenditure Class, Expenditure Type, and Expenditure Funding Source **(Make sure the combined totals for Discretionary (Funding Source 7) reconciles to Schedule 4's "All Other Sources -Discretionary" amount)**. The totals for each classification code should then be transferred to Schedules 4 and 5. The Grand Total on Schedule 7 must also agree with Schedule 4, Line 20. Use the attached Addendum—Report Test Checks to determine if amounts have been transferred correctly.

Schedule 8—Fund Adjustment Detail

This schedule covers all of the adjustments necessary to bring restricted funds shown on Schedule 2 to their proper balance.

To provide for continuity of reporting, the ending balances of restricted funds in the previous report must be shown as the beginning balances in the current year's report. If a balance is incorrect because of reporting errors in previous years, the necessary adjustment can be effected in this schedule so that the ending balance is correctly stated. In some cases—for example, if the amount of expenditures has been correctly reported but the source was incorrectly reported—this adjustment can be effected by indicating a transfer between funds by debit and credit entries in the Source from Which Paid section, supported by an adequate explanation in the body of the schedule (two-sided entry). In cases where expenditures have been either underreported or over reported, adjustments are also necessary (one-sided entry), with detailed explanations in the body of the schedule. If any doubt exists as to the correct handling of an adjustment apparently reportable on this schedule, special instructions should be requested either by telephone (see Report Assistance on page 2) or by mail, from the SCO's Sacramento Office, P.O. Box 942850, Sacramento, California 94250-5874, or Culver City Office, 600 Corporate Pointe, Suite 1000, Culver City, California 90230.

Include on this schedule other expenditures allowed by law (itemized by type and fund) that cannot be reported on any other schedule of this report.

In addition, report on this schedule as a fund adjustment any reimbursement for prior-year expenditures of Gas Tax, Transportation Development Act, or County Contributions monies. An example would be the reimbursement of Gas Tax monies from Federal Aid Urban (FAU) funds, in which case the reimbursement would be entered as a credit to the appropriate Gas Tax section and as a debit to Other. (FAU revenue is reported on Schedule 3.)

If adjustments are necessary for the non-street TDA activity reported on Schedule 11, use a separate Schedule 8 from the one reflecting street-related activity.

Schedule 9—Snow Removal Reimbursement Schedule

This schedule serves a dual purpose. It provides the detail for snow removal expenditures incurred by the city, and it serves to determine the amount of snow removal expenditures the city may claim for reimbursement. Examples of expenditures that may be claimed for reimbursement are included on the schedule; they are not intended to be all-inclusive.

Note: The amount to be transferred to Schedule 4, Column 4, Line 14, should be the amount reported on Schedule 9, Line 8.

Depreciation can be used in determining the amount claimed for reimbursement.

Schedule 10—Obligations and Other Commitments

This schedule should cover the following obligations:

- Unliquidated encumbrances;
- Encumbrances, even if a city does not actually post the purchase orders, contracts, etc., to the account;
- Projects approved by the city council but not yet recorded as encumbrances;
- Any monies being accumulated for specific future projects; and
- Any other obligations or commitments that have a bearing on future street-purpose expenditures.

Do not include on this schedule any obligations that may be payable subsequent to the end of the report year, for the acquisition of street-purpose equipment being purchased by the city under a lease-rental agreement.

Schedule 11—Non-Street Transportation Development Act Supplemental Report

The purpose of this schedule is to report TDA non-street-purpose financial data for inclusion in the *State of California Transit Operators and Non-Transit Claimants Annual Report*.

Non-street-purpose fund balances and revenues are not reported on any other schedule of this report. Non-street expenditures, however, are also reported on Schedule 5. Some examples of non-street-purpose expenditures are pedestrian walkways and bike paths not alongside roadways (*Public Utilities Code* Section 99234) and planning and contributions to the transportation planning process (*Public Utilities Code* Section 99400(a)).

Report any non-street-related activity pursuant to *Public Utilities Code* Section 99234 in Column 1 and any transportation planning activity pursuant to *Public Utilities Code* Section 99400(a) or 99402 in Column 2. These expenditures should also be reported on Schedule 5 but are not to be reported on Schedule 4.

Transit funds should not be reported on this schedule.

Signature on Cover Page

Pursuant to *Streets and Highways Code* Section 2151, the report must be signed by the official of the city who is designated to prepare and certify the report before it is submitted. The name of the official signing the report should be typed below the signature line. This form is included with the paper schedules.

Addendum—Report Test Checks

The following reference checks have been included to assist in preparation of the Annual Street Report. In all cases, it is important to remember that the entries must be rounded to the nearest whole dollar. Schedules 1 through 6 and Schedule 12 (All Street Funds Balance Sheet) must be submitted; any other schedules not having transactions need not be submitted.

In preparing these instructions, the SCO has included many examples to illustrate situations that may arise. If a city has a situation not covered by one of these examples and is unsure of the proper reporting treatment, the city should contact the SCO (see Report Assistance on page 2).

In preparing the report, it is generally easier to work from the back of the report to the front. This is best accomplished by preparing and organizing all relevant workpapers and data in a clear, concise manner.

There are a number of report totals and amounts of different schedules that must agree. Below is a summary list of these totals and amounts.

Schedule	Line #	Column	=	Schedule	Line	Column
Schedule 2	1	N/A		Schedule 1 of prior-year report.	Sum of 21.0, 21.1, 22.0, 23.0, 24.0	N/A
	2	"		N/A	N/A	"
	3	"		"	25.0	"
	4	"		"	26.0	"
	5	"		"	27.0	"
	6	"		"	28.0	"
	7	"		"	29.0	"
	8	"		Schedule 3 of current-year report	60	"
	10	"		Schedule 4 of current-year report	22	4
	18	"		Schedule 10 of current-year report	9	1 and 2
Schedule 4	1	4		Schedule 7	Sum of Expenditure Class Code "a"	
	2	4		Schedule 7	Sum of Expenditure Class Code "b"	
	3	4		Schedule 7	Sum of Expenditure Class Code "c"	
	4	4		Schedule 7	Sum of Expenditure Class Code "d"	
	5	4		Schedule 7	Sum of Expenditure Class Code "e"	
	6	4		Schedule 7	Sum of Expenditure Class Code "f"	
	7	4		Schedule 7	Sum of Expenditure Class Code "g"	
	8	4		Schedule 7	Sum of Expenditure Class Codes "b," "c," "d," "e," "f," and "g"	
	9	4		Schedule 7	Sum of Expenditure Class Code "h"	
	10	4		Schedule 7	Sum of Expenditure Class Codes "b," "c," "d," "e," "f," "g," and "h"	
	11	4		Schedule 7	Sum of Expenditure Class Code "i"	
	12	4		Schedule 7	Sum of Expenditure Class Code "j"	
	13	4		Schedule 7	Sum of Expenditure Class Code "k"	
	14	4		Schedule 7	Sum of Expenditure Class Code "l"	
	15	4		Schedule 7	Sum of Expenditure Class Code "m"	
	16	4		Schedule 7	Sum of Expenditure Class Code "n"	
	17	4		Schedule 7	Sum of Expenditure Class Codes "i," "j," "k," "l," "m," and "n"	
	18	4		Schedule 7	Sum of Expenditure Class Code "o"	
	19	4		Schedule 7	Total of Expenditure Class Code "p"	

Schedule	Line #	Column	=	Schedule	Line	Column
Schedule 4	20	4		Schedule 7	Grand Total	
	21	4		Schedule 8	20	
	23	2		Schedule 7	Sum of Expenditure Funding Source Code "1"	
	23	3		Schedule 8	21	
	24	2		Schedule 7	Sum of Expenditure Funding Source Code "2"	
	24	3		Schedule 8	22	
	25	2		Schedule 7	Sum of Expenditure Funding Source Code "3"	
	25	3		Schedule 8	23	
	26	2		Schedule 7	Sum of Expenditure Funding Source Code "4"	
	26	3		Schedule 8	24	
	27	2		Schedule 7	Sum of Expenditure Funding Source Code "5"	
	27	3		Schedule 8	25	
	28	2		Schedule 7	Sum of Expenditure Funding Source Code "6"	
	28	3		Schedule 8	26	
	29	2		Schedule 7	Sum of Expenditure Funding Source Code "7"	
	29	3		Schedule 8	27	
Schedule 5	1	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "a"	
	2	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "b"	
	3	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "c"	
	4	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "d"	
	5	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "e"	
	6	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "f"	
	7	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "g"	
	8	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Codes "b," "c," "d," "e," "f," and "g"	
	9	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "h"	
	10	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Codes "b," "c," "d," "e," "f," "g," and "h"	

Schedule	Line #	Column	=	Schedule	Line	Column
Schedule 5	11	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "i"	
	12	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "j"	
	13	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "k"	
	14	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "l"	
	15	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "m"	
	16	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "n"	
	17	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Codes "i," "j," "k," "l," "m," and "n"	
	18	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "o"	
	19	4		Schedule 7	Sum of Expenditures with Funding Source Codes 3 and 4 and Expenditure Class Code "p"	
	20	4		Schedule 7	Grand Total of all Expenditures with Funding Source Codes 3 and 4.	
	21	4		Schedules 8 and 11	Sum of Lines 23 and 24 from Schedule 8 and Line 6, Columns 1 and 2, from Schedule 11.	
	22	4		Schedule 11	Sum of Line 5, Columns 1 and 2, from Schedule 11.	